

Exhibit 300: Capital Asset Plan and Business Case Summary**Part I: Summary Information And Justification (All Capital Assets)****Section A: Overview (All Capital Assets)**

1. Date of Submission: 2010-03-19 12:31:24

2. Agency: 015

3. Bureau: 45

4. Name of this Investment: Business Master File (BMF)

5. Unique Project (Investment) Identifier: 015-45-01-14-01-2402-00

6. What kind of investment will this be in FY 2011?: Mixed Life Cycle

- Planning
- Full Acquisition
- Operations and Maintenance
- Mixed Life Cycle
- Multi-Agency Collaboration

7. What was the first budget year this investment was submitted to OMB? *

8. Provide a brief summary and justification for this investment, including a brief description of how this closes in part or in whole an identified agency performance gap; this description may include links to relevant information which should include relevant GAO reports, and links to relevant findings of independent audits.

IRS is responsible for collecting revenue from citizens and businesses in order to fund the operations of the Federal government. In order to effectively accomplish this goal, it must maintain authoritative data on business taxpayers. The Business Master File (BMF) is the authoritative data store for taxpayers' accounts other than Individual Filers. The Business Master File project maintains the BMF. The Business Master File contains the tax records of Businesses, Tax Exempt Organizations, Estates, and Gift Tax Filers. Accounts are updated, taxes are assessed, and refunds are generated as required each tax filing period. Virtually all IRS information system applications and processes depend on output, directly or indirectly, from this data source. Thus, the BMF project is a critical component of IRS's ability to process tax returns, and must remain in operation. Corporate Data Domain has the primary responsibility for the BMF project, however, this investment also requires developmental support from the Test, Assurance and Documentation (TAD) domain since new and/or modified code for production should be tested. The costs of these services are included as part of this Exhibit.

- a. Provide here the date of any approved rebaselining within the past year, the date for the most recent (or planned) alternatives analysis for this investment, and whether this investment has a risk management plan and risk register.**

9. Did the Agency's Executive/Investment Committee approve this request? *

- a. If "yes," what was the date of this approval? ***

10. Contact information of Program/Project Manager?

- **Name:** *
- **Phone Number:** *
- **Email:** *

11. What project management qualifications does the Project Manager have? (per FAC-P/PM)? *

- Project manager has been validated according to FAC-PMPM or DAWIA criteria as qualified for this

investment.

- Project manager qualifications according to FAC-P/PM or DAWIA criteria is under review for this investment.
- Project manager assigned to investment, but does not meet requirements according to FAC-P/OM or DAWIA criteria.
- Project manager assigned but qualification status review has not yet started.
- No project manager has yet been assigned to this investment.

12. If this investment is a financial management system, then please fill out the following as reported in the most recent financial systems inventory (FMSI):

Financial management system name(s)	System acronym	Unique Project Identifier (UPI) number
*	*	*

a. **If this investment is a financial management system AND the investment is part of the core financial system then select the primary FFMIA compliance area that this investment addresses (choose only one):** *

- computer system security requirement;
- internal control system requirement;
- core financial system requirement according to FSIO standards;
- Federal accounting standard;
- U.S. Government Standard General Ledger at the Transaction Level;
- this is a core financial system, but does not address a FFMIA compliance area;
- Not a core financial system; does not need to comply with FFMIA

Section B: Summary of Funding (Budget Authority for Capital Assets)

1.

Table 1: SUMMARY OF FUNDING FOR PROJECT PHASES (REPORTED IN MILLIONS) (Estimates for BY+1 and beyond are for planning purposes only and do not represent budget decisions)									
	PY1 and earlier	PY 2009	CY 2010	BY 2011	BY+1 2012	BY+2 2013	BY+3 2014	BY+4 and beyond	Total
Planning:	*	*	*	*	*	*	*	*	*
Acquisition:	*	*	*	*	*	*	*	*	*
Subtotal Planning & Acquisition:	*	*	*	*	*	*	*	*	*
Operations & Maintenance:	*	*	*	*	*	*	*	*	*
Disposition Costs (optional):	*	*	*	*	*	*	*	*	*
SUBTOTAL:	*	*	*	*	*	*	*	*	*
Government FTE Costs should not be included in the amounts provided above.									
Government FTE Costs	*	*	*	*	*	*	*	*	*
Number of FTE represented by Costs:	*	*	*	*	*	*	*	*	*
TOTAL(including FTE costs)	*	*	*	*	*	*	*	*	*

2. If the summary of funding has changed from the FY 2010 President's Budget request, briefly explain those changes:

*

Section C: Acquisition/Contract Strategy (All Capital Assets)

1.

Table 1: Contracts/Task Orders Table

Contract or Task Order Number	Type of Contract/Task Order (In accordance with FAR Part 16)	Has the contract been awarded (Y/N)	If so what is the date of the award? If not, what is the planned award date?	Start date of Contract/Task Order	End date of Contract/Task Order	Total Value of Contract/Task Order (M)	Is this an Interagency Acquisition? (Y/N)	Is it performance based? (Y/N)	Competitively awarded? (Y/N)	What, if any, alternative financing option is being used? (ESPC, UESC, EUL, N/A)	Is EVM in the contract? (Y/N)
TIRNO06D000140005	CPFF: Cost Plus Fixed Fee	Y	2006-05-25	2006-05-31	2011-05-30	\$7.1	*	*	*	*	*

2. If earned value is not required or will not be a contract requirement for any of the contracts or task orders above, explain why:

*

3. Is there an acquisition plan which reflects the requirements of FAR Subpart 7.1 and has been approved in accordance with agency requirements? *

a.If "yes," what is the date? *

Section D: Performance Information (All Capital Assets)

Table 1: Performance Information Table

Fiscal Year	Strategic Goal(s) Supported	Measurement Area	Measurement Grouping	Measurement Indicator	Baseline	Target	Actual Results
2007	Effectively Managed U.S. Government Finances	*	*	Assessments Posted On-Time (100%) according to the schedule in the Internal Revenue Manual 2.7.9 MCC Processing Timeliness.	100%	100%	100% as of 9/30/07
2007	Effectively Managed U.S. Government Finances	*	*	Refund Files On-Time (100%) according to the schedule in the Internal Revenue Manual 2.7.9 MCC Processing Timeliness.	100%	100%	100% as of 9/30/07
2007	Effectively Managed U.S. Government Finances	*	*	Accounts Updated On-Time (100%) according to the schedule in the Internal Revenue Manual 2.7.9 MCC Processing Timeliness.	100%	100%	100% as of 9/30/07
2007	Effectively Managed U.S. Government Finances	*	*	93% of the Work Requests are implemented timely based on the Work Request Tracking System.	93%	93%	95.4% as of 9/30/07
2008	Effectively Managed U.S. Government Finances	*	*	Assessments Posted On-Time (100%) according to the schedule in the Internal Revenue Manual 2.7.9 MCC Processing Timeliness.	100%	100%	100% as of 9/30/08
2008	Effectively Managed U.S. Government Finances	*	*	Refund Files On-Time (100%) according to the schedule in the Internal Revenue Manual 2.7.9	100%	100%	100% as of 9/30/08

Table 1: Performance Information Table

Fiscal Year	Strategic Goal(s) Supported	Measurement Area	Measurement Grouping	Measurement Indicator	Baseline	Target	Actual Results
				MCC Processing Timeliness.			
2008	Effectively Managed U.S. Government Finances	*	*	Accounts Updated On-Time (100%) according to the schedule in the Internal Revenue Manual 2.7.9 MCC Processing Timeliness.	100%	100%	100% as of 9/30/08
2008	Effectively Managed U.S. Government Finances	*	*	93% of the Work Requests are implemented timely based on the Work Request Tracking System.	93%	93%	99.065% as of 9/30/08
2009	Effectively Managed U.S. Government Finances	*	*	Assessments Posted On-Time (100%) according to the schedule in the Internal Revenue Manual 2.7.9 MCC Processing Timeliness.	100%	100%	100% as of 09/30/09
2009	Effectively Managed U.S. Government Finances	*	*	Refund Files On-Time (100%) according to the schedule in the Internal Revenue Manual 2.7.9 MCC Processing Timeliness.	100%	100%	100% as of 09/30/09
2009	Effectively Managed U.S. Government Finances	*	*	Accounts Updated On-Time (100%) according to the schedule in the Internal Revenue Manual 2.7.9 MCC Processing Timeliness.	100%	100%	100% as of 09/30/09
2009	Effectively Managed U.S. Government Finances	*	*	93% of the Work Requests are implemented timely based on the Work Request	93%	93%	96.69% as of 09/30/09

Table 1: Performance Information Table

Fiscal Year	Strategic Goal(s) Supported	Measurement Area	Measurement Grouping	Measurement Indicator	Baseline	Target	Actual Results
				Tracking System.			
2010	Effectively Managed U.S. Government Finances	*	*	Assessments Posted On-Time (100%) according to the schedule in the Internal Revenue Manual 2.7.9 MCC Processing Timeliness.	100%	100%	100% as of 12/31/09
2010	Effectively Managed U.S. Government Finances	*	*	Refund Files On-Time (100%) according to the schedule in the Internal Revenue Manual 2.7.9 MCC Processing Timeliness.	100%	100%	100% as of 12/31/09
2010	Effectively Managed U.S. Government Finances	*	*	Accounts Updated On-Time (100%) according to the schedule in the Internal Revenue Manual 2.7.9 MCC Processing Timeliness.	100%	100%	100% as of 12/31/09
2010	Effectively Managed U.S. Government Finances	*	*	93% of the Work Requests are implemented timely based on the Work Request Tracking System.	93%	93%	100% as of 12/31/09
2011	Effectively Managed U.S. Government Finances	*	*	Assessments Posted On-Time (100%) according to the schedule in the Internal Revenue Manual 2.7.9 MCC Processing Timeliness.	100%	100%	N/A
2011	Effectively Managed U.S. Government Finances	*	*	Refund Files On-Time (100%) according to the schedule in the Internal Revenue Manual 2.7.9 MCC	100%	100%	N/A

Table 1: Performance Information Table

Fiscal Year	Strategic Goal(s) Supported	Measurement Area	Measurement Grouping	Measurement Indicator	Baseline	Target	Actual Results
				Processing Timeliness.			
2011	Effectively Managed U.S. Government Finances	*	*	Accounts Updated On-Time (100%) according to the schedule in the Internal Revenue Manual 2.7.9 MCC Processing Timeliness.	100%	100%	N/A
2011	Effectively Managed U.S. Government Finances	*	*	93% of the Work Requests are implemented timely based on the Work Request Tracking System.	93%	93%	N/A
2012	Effectively Managed U.S. Government Finances	*	*	Assessments Posted On-Time (100%) according to the schedule in the Internal Revenue Manual 2.7.9 MCC Processing Timeliness.	100%	100%	N/A
2012	Effectively Managed U.S. Government Finances	*	*	Refund Files On-Time (100%) according to the schedule in the Internal Revenue Manual 2.7.9 MCC Processing Timeliness.	100%	100%	N/A
2012	Effectively Managed U.S. Government Finances	*	*	Accounts Updated On-Time (100%) according to the schedule in the Internal Revenue Manual 2.7.9 MCC Processing Timeliness.	100%	100%	N/A
2012	Effectively Managed U.S. Government Finances	*	*	93% of the Work Requests are implemented timely based on the Work Request Tracking	93%	93%	N/A

Table 1: Performance Information Table							
Fiscal Year	Strategic Goal(s) Supported	Measurement Area	Measurement Grouping	Measurement Indicator	Baseline	Target	Actual Results
				System.			

Part II: Planning, Acquisition And Performance Information

Section A: Cost and Schedule Performance (All Capital Assets)

1. Comparison of Actual Work Completed and Actual Costs to Current Approved Baseline

Description of Milestones	Planned Cost (\$M)	Actual Cost (\$M)	Planned Start Date	Actual Start Date	Planned Completion Date	Actual Completion Date	Planned Percent Complete	Actual Percent Complete
FY 2006 Corporate Data Domain (CD)	\$14.2	\$13.8	2005-10-01	2005-10-01	2006-09-30	2006-09-30	100.00%	100.00%
FY07 Corp continued Ops & Maint	\$10.1	\$10.8	2006-10-01	2006-10-01	2007-09-30	2007-09-30	100.00%	100.00%
FY08 Corp continued Ops & Maint	\$8.1	\$7.8	2007-10-01	2007-10-01	2008-09-30	2008-09-30	100.00%	100.00%
FY09 Corp continued Ops & Maint	\$7.4	\$7.5	2008-10-01	2008-10-01	2009-09-30	2009-09-30	100.00%	100.00%
FY10 Operations and Maintenance of BMF - continued operations and maintenance, including hardware, software, security, helpdesk, training, etc.	\$6.8	\$4.9	2009-10-01	2009-10-01	2010-09-30		75.00%	71.76%
FY11 Operations and Maintenance of BMF - continued operations and maintenance, including hardware, software, security, helpdesk, training, etc.	*	*	2010-10-01		2011-09-30		0.00%	0.00%
FY12 Operations and Maintenance of BMF - continued operations and maintenance, including hardware, software, security, helpdesk, training, etc.	*	*	2011-10-01		2012-09-30		0.00%	0.00%

1. Comparison of Actual Work Completed and Actual Costs to Current Approved Baseline								
Description of Milestones	Planned Cost (\$M)	Actual Cost (\$M)	Planned Start Date	Actual Start Date	Planned Completion Date	Actual Completion Date	Planned Percent Complete	Actual Percent Complete
FY13 Operations and Maintenance of BMF - continued operations and maintenance, including hardware, software, security, helpdesk, training, etc.	*	*	2012-10-01		2013-09-30		0.00%	0.00%
FY14 Operations and Maintenance of BMF - continued operations and maintenance, including hardware, software, security, helpdesk, training, etc.	*	*	2013-10-01		2014-09-30		0.00%	0.00%
FY07 Corp Legislative/Business Unit mods.	\$2.2	\$2.3	2006-10-01	2006-10-01	2007-09-30	2007-09-30	100.00%	100.00%
FY08 Corp. Development for legislatively mandated tax law changes (for example: Exempt Organization Delinquency changes) and customer requested modifications and enhancements (for example: modification to Trust Audit Codes).	\$4.6	\$4.7	2007-10-01	2007-10-01	2008-09-30	2008-09-30	100.00%	100.00%
FY09 Corp. Development for legislatively mandated tax law changes (for example: Delinquency Processing for Form 5227) and customer	\$4.5	\$4.6	2008-10-01	2008-10-01	2009-09-30	2009-09-30	100.00%	100.00%

1. Comparison of Actual Work Completed and Actual Costs to Current Approved Baseline								
Description of Milestones	Planned Cost (\$M)	Actual Cost (\$M)	Planned Start Date	Actual Start Date	Planned Completion Date	Actual Completion Date	Planned Percent Complete	Actual Percent Complete
requested modification and enhancement (for example: adding Foreign Country codes to the BMF).								
FY10 Corp. Development for legislatively mandated tax law changes (e.g.: Changes to F8038 due to the American Recovery and Reinvestment Act) and customer requested modifications (e.g.: Making F1120S DIF Formula changes based on NRP data)..	\$0.7	\$0.5	2009-10-01	2009-10-01	2010-09-30		75.00%	77.61%
FY11 Corp. Development for legislatively mandated tax law changes (e.g.: Changes to implement HIRE legislation) and customer requested modifications (e.g.: Changes to accommodate the redesign of Form 8868, Application for Extension of Time to File)..	*	*	2010-10-01		2011-09-30		0.00%	0.00%
FY12 Corp. Development for legislatively mandated tax law changes (e.g.: Changes due to health care reform) and customer requested modifications	*	*	2011-10-01		2012-09-30		0.00%	0.00%

1. Comparison of Actual Work Completed and Actual Costs to Current Approved Baseline								
Description of Milestones	Planned Cost (\$M)	Actual Cost (\$M)	Planned Start Date	Actual Start Date	Planned Completion Date	Actual Completion Date	Planned Percent Complete	Actual Percent Complete
that are yet to be determined.								
FY13 Corp. Development for legislatively mandated tax law changes and customer requested modifications that are yet to be determined.	*	*	2012-10-01		2013-09-30		0.00%	0.00%
FY14 Corp. Development for legislatively mandated tax law changes and customer requested modifications that are yet to be determined.	*	*	2013-10-01		2014-09-30		0.00%	0.00%

* - Indicates data is redacted.